# Division of Forestry Urban and Community Forestry Program Department of Natural Resources – Program 7

#### I. PROGRAM OBJECTIVES

The goals of the Alaska Urban and Community Forestry Program are to:

- A. expand forest cover and improve the health and care of trees in urban areas and communities;
- B. conserve energy and improve the aesthetics, economic viability and livability of communities by planting trees and managing the community forests;
- C. increase awareness and appreciation of the value of trees and forests within communities;
- D. involve citizens, local governments and professionals in working together to support or establish ongoing programs to reach these goals.

One method used to reach these goals is to pass grant money for the USDA Forest Service, Office of State and Private Forestry and the Small Business Administration to the State Forester's Office. The State Forester's Office, in cooperation with the Alaska Urban and Community Forest Council, then selects grant recipients, passes on the grant money, and insures compliance with the grant requirements.

#### II. PROGRAM PROCEDURES

Funds are provided to the State Forester by the USDA Forest Service. The state sends applications to all communities, school districts and Cooperative Extension, USDA Forest Service and Division of Forestry Offices. The state and council choose grantees based on a point system used to evaluate returned applications.

# III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES A. TYPES OF SERVICES ALLOWED AND UNALLOWED

## **Compliance Requirements**

USDA Forest Service grant funds may be spent on projects that meet the goals of the program, including:

- 1. local government program development;
- 2. demonstration and model projects;
- 3. non-profit program development;
- 4. informational and educational projects.

Grant funds may not replace existing budgets or be matched with federal funds.

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#### Suggested Audit Procedure

Determine that expenditures comply with grant terms.

#### **B. ELIGIBILITY**

# **Compliance Requirements**

To be eligible, an applicant must be a government entity (city, borough, school district, etc.) or a non-profit organization with IRS 501(c) 3 status.

# Suggested Audit Procedures

• Determine that grantees meet eligibility requirements.

# C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

The grantee must provide a match of 50 percent of the total cost of the project, either in cash or in-kind donations and services.

#### Suggested Audit Procedures

• Determine that matching requirements are met.

### D. REPORTING REQUIREMENTS

### **Compliance Requirements**

Grantees must comply with reporting requirements as stated in grant agreement.

#### Suggested Audit Procedures

Determine that reports are submitted as required.

#### E. SPECIAL TESTS AND PROVISIONS

There are no special tests or provisions.

Modified 5/99